

PROPOSED RESOLUTION

Resolution W-5032
DWA

AGENDA ID #13850 (Rev. 1)
ITEM 9

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch

RESOLUTION W-5032
May 7, 2015

RESOLUTION

**(RES. W-5032) DEL ORO WATER COMPANY PARADISE
PINES DISTRICT. ORDER AUTHORIZING AN INTERIM
GENERAL RATE INCREASE SUBJECT TO INCREASE OR
DECREASE IN ANNUAL REVENUE OF \$291,048, OR
13.21%, FOR TEST YEAR 2014.**

SUMMARY

Del Oro Water Company filed Advice Letters 380, 380-A, and 380-B on May 1, 2014, June 30, 2014, and October 17, 2014 respectively, requesting authority under Section VI of General Order 96-B and Section 454 of the Public Utilities Code to increase rates for water service in its Paradise Pines District by \$386,826, or 17.81%, over current revenues in Test Year 2014 due to increased expenses and earn an adequate return on investment.

This resolution grants an interim general rate increase of \$291,048, or 13.21%, subject to increase or decrease, using a rate of return of 10.10% for Test Year 2014.

This resolution also addresses issues of concern to the Division of Water and Audits with respect to Del Oro Water Company's affiliate transactions. As discussed in Resolution W-4954 for Del Oro Water Company's California Pines District, Del Oro Water Company was directed to file an application for review of its general office, affiliate transactions and non-tariffed goods and services. Del Oro Water Company filed Application 13-12-002 on December 2, 2013. Consistent with Resolution W-4954, the rates adopted in this resolution are interim rates, subject to increase or decrease, based on the findings of that application.

BACKGROUND

Del Oro Water Company (DOWC) filed its last general rate case (GRC) for its Paradise Pines District (Paradise Pines) through Advice Letter (AL) 304. By Resolution (Res.) W-4896, dated January 12, 2012, the Commission granted DOWC a general rate increase of \$222,853, or 13.54%, and a rate of return (ROR) of 10.80% for Test Year (TY) 2011. The present rates became effective on July 1, 2014, by approval of AL 388, which authorized an interim rate increase of 1.5%, subject to increase or decrease.

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DOWC is a Class B multi-district water utility providing water service to 17 districts throughout California. Its main office is located in Chico, California. Paradise Pines is in the area known as Fir Haven Subdivision, Sierra Del Oro Subdivisions, Paradise Pines Subdivisions, and vicinity, located approximately 6 miles north of Paradise, Butte County and provides service to 4,786 metered rate customers.

The Paradise Pines system consists of five wells and three storage tanks with a capacity of 2,900,000 gallons, and an accompanying distribution system. The distribution system consists of 341,338 feet of mains ranging from 2 to 12 inches in diameter. DOWC also purchases water from the Paradise Irrigation District to supplement its supply during the peak water usage period.

NOTICE AND PROTESTS

On October 17, 2014, a notice of the public meeting and proposed rate increase was mailed to each customer and to the general service list. Eight written protests were received by the Division of Water and Audits (Division), questioning the rate increase and the utility replied. The Division, in cooperation with DOWC, conducted a public meeting on November 6, 2014 at 6:30 PM at the Paradise Pines Golf Course Club House Conference Room, 13917 South Park Drive, Magalia, CA. Approximately 80 customers attended the meeting.

Numerous complaints were received at the public meeting. The customers' main concerns were the size of the rate increase mainly due to the loss of the biggest customer, Paradise Pines Golf Course. In AL 380-B, DOWC's estimate reflects the reduced power costs from pumping less water. However, some costs such as transportation, insurance etc., are fixed, which means that reduced water sales does not change these costs.

In setting rates in this resolution, the Division balanced the financial requirements of DOWC with the rate concerns of its customers.

DISCUSSION

In reviewing DOWC's rate increase request, the Division made an independent analysis of DOWC's Paradise Pines operations. Appendix A of this resolution shows DOWC's and the Division's estimated summary of earnings at present, proposed and recommended rates for TY 2014.

DOWC was informed of the Division's differing views of revenues and expenses and agrees with the Division's recommended revenue requirement in Appendix A, as well

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as the recommended rates contained in Appendix B. The Division recommends that the Commission approve the rate increase and resulting rates shown in Appendix B.

Revenues

The difference between Paradise Pines' present revenues of \$2,171,381 and Division's present revenues of \$2,203,952 is due to DOWC's use of estimated revenues while Division used the present interim rates by approval of AL 388, which authorized an interim rate increase of 1.5%.

Expenses

The Division reviewed Paradise Pines' estimated 2014 operating expenses, including purchased water, purchased power, other volume related expense, employee labor, materials, contract work, transportation expense, other plant maintenance, office salaries, management salaries, employee pensions and benefits, uncollectibles, office services and rentals, office supplies and expenses, professional services, insurance, regulatory Commission expense, general expenses, depreciation, and property taxes. The Division verified the operating expenses by reviewing supporting documents for substantiation and accuracy and included the amounts that were verifiable and deemed reasonable for ratemaking purposes.

The Division's estimate of Paradise Pines' operating expenses for TY 2014 is based on the Division's analysis of the district's operations and expense data from the years 2011 through 2013, except for expenses relating to purchased water, purchased power, employee labor, office salaries, and general expense.

For estimating purchased water costs, DOWC used the 2012 and 2013 average consumption excluding the golf course's water usage due to the closure of the golf course in 2014. The Division concurs.

For estimating purchased power costs, DOWC used the revised 2013 annual usage and applied the power rates that became effective March 1, 2014. The Division agrees.

DOWC requests \$240,212 for employee labor and \$368,069 for office salaries for Paradise Pines. Division analyzed DOWC's estimates by evaluating the salaries of comparable positions, with similar levels of work experience, responsibilities, and qualifications in Butte County and found \$219,281 for employee labor, \$347,069 for office salaries to be reasonable. Division's recommended employee wages is more aligned with current economic conditions. DOWC is now in agreement with the Division's estimates.

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For employee pension and benefits, management salaries, Division also analyzed DOWC's estimates by evaluating the salaries of comparable positions, with similar levels of work experience, responsibilities, and qualifications in Butte County and found them to be reasonable. For estimating transportation expenses, office services and rentals, office supplies and expenses, professional services, and insurance, DOWC allocated these costs based on the percentage of customers in each district relative to the total number of customers in all of the following four districts including Paradise Pines, Magalia, Lime Saddle, and Stirling Bluffs, as the expenses are shared by these four districts. Division concurs with DOWC.

DOWC requests \$12,827 for general expense for TY 2014. Division reviewed DOWC's request and recommends \$5,070 for general expense based on the 2012 adopted amount adjusted by the non-labor escalation rates provided by Office of Ratepayer Advocates (ORA) in its January 2015 escalation memorandum¹ (ORA Escalation Memo) for 2013 and 2014. Division adjusted the 2012 adopted general expense by 0.5% and 0.9% non-labor escalation factors for 2013 and 2014, respectively. Division recommends using the non-labor escalation factors to adjust DOWC's general expense because it provides a more reasonable non-labor increase that is more aligned with current economic conditions. DOWC is now in agreement with the Division's estimates.

For estimating all other expense categories, DOWC used the same method that Division used which is based on a recorded three year average, 2011 through 2013. There are no differences between DOWC's and Division's estimates for all other expense categories.

Allocation of Corporate Expenses

DOWC proportionally allocates the following expenses for its corporate operations among its 17 districts, based on the percentage of customers in each district relative to the total number of customers in all of its districts:

- Management and office salaries, and benefits;
- Office rental and supplies;
- Professional services; and
- Property insurance.

¹ ORA January 23, 2015 memorandum on the estimates of non-labor and wage escalation rates for 2014 through 2018 from the December 2014 IHS Global Insight U.S. Economic Outlook.

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DOWC has approximately 8,228 total customers in its 17 districts, and 4,786, or 58.17%, of these customers are in Paradise Pines. Based on this percentage, DOWC allocates 58.17% of its shared expenses to Paradise Pines. The Division finds the cost allocation proposed by DOWC for Paradise Pines reasonable for ratemaking purposes. Division also analyzed DOWC's estimates of management and office salaries, and benefits by evaluating the salaries of comparable positions, with similar levels of work experience, responsibilities, and qualifications in Butte County and found them to be reasonable.

Affiliate Transactions

Res. W-4954, which provided a rate increase for DOWC's California Pines District (California Pines), discussed DOWC's non-compliance with the affiliate transaction requirements adopted in Decision (D.) 10-10-019. DOWC operates under a parent company structure. Utility Management Services (UMS) is DOWC's parent company. The Safor Corporation (Safor) is a "C" Corporation incorporated in 1957 and a real estate holdings company. DOWC leases and shares office space in a building owned by Safor. UMS as of 2014, employs two full time office personnel. Safor and UMS utilize DOWC personnel and assets to fulfill management, office, accounting and financial duties.

In its GRC request for California Pines, DOWC did not include an apportionment for the salaries of office staff that provided services to DOWC affiliates, nor had they filed the required affiliate transaction report by the March 31, 2012 deadline. DOWC subsequently provided an apportionment for resources shared with their affiliates, and filed their affiliate transaction report on April 2, 2013. The report states that 2.88% of management employee time is spent on affiliate related work. The Division utilizes this apportionment for office staff provided by DOWC to make its salary estimates for TY 2014.

As discussed in Res. W-4954, the Division directed DOWC to file an application for review of its general office, affiliate transactions and non-tariffed goods and services within 60 days of the effective date of Res. W-4954. DOWC filed this application (A.13-12-002) on December 2, 2013. Furthermore, the Division directed that the rates in any future GRC, including this GRC for Paradise Pines, will be considered "interim rates" and subject to refund based on the findings of the application. Accordingly, the rates authorized in this resolution are considered interim rates, subject to increase or decrease, based on the findings of the application addressing affiliated interests.

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Rate Base

DOWC proposed no plant additions in this GRC. Therefore, there are no differences between DOWC's and Division's estimates in depreciation, taxes other than income, and rate base.

Rate of Return

DOWC has requested a 10.10% ROR for Paradise Pines for TY 2014. The Division's March 21, 2014 Memorandum entitled "Rates of Return and Rates of Margin for Class C and Class D Water Utilities" provides guidance for determining an appropriate ROR for utilities by providing a range of ROR's centered on the average rate allowed by the Commission. The Memorandum recommends an average ROR of 10.10% for Class B utilities which the Division also recommends.

Revenues and Rate Design

As shown in Appendix A, the Summary of Earnings for TY 2014, as a result of application of the recommended rate of return, rate base, and operating expenses, Division recommends an increase from present rates of \$291,048, or 13.21%, rather than DOWC's recommended increase of \$386,826, or 17.81%.

Paradise Pines' interim rates became effective on July 1, 2014, by approval of AL 388, which authorized an interim rate increase of 1.5%, subject to refund, if the rates established in this GRC are lower than the interim rates. The rates authorized by this Resolution are higher than the interim rates; therefore, Paradise Pines should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.

DOWC is a class B utility. Consistent with Standard Practice U-7-W (page 4), the Division proposed rate design would collect 50% of fixed costs through the service charge. The rates proposed by the Division are shown in Appendix B.

Paradise Pines' current rate structure consists of one schedule: No. PP-1A, Annual General Metered Service. At the Division's recommended rates shown in Appendix B, the monthly bill for a residential customer using an average 1,000 cubic feet of water per month with a 5/8 x 3/4-inch meter will increase from \$42.50 to \$47.18, which is \$4.68 or 11.02%. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

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COMPLIANCE

DOWC has no outstanding compliance orders and the utility has been filing annual reports as required. DOWC has submitted an Affiliate Transaction Report for 2013 as required by D. 10-10-019.

A review of the 2013 California Department of Public Health's (CDPH) Consumer Confidence Report for Paradise Pines shows that its water meets the required quality standards set by the CDPH, and that there are no testing issues with Paradise Pines.

UTILITY SAFETY

Safety for water utilities considers a number of factors such as water quality, system design, operation and maintenance, and service, including adequate source supply and capacity to meet maximum day demands and for public fire protection. The Commission's General Order 103-A provides the rules for water service, minimum standards for operation, maintenance, design and construction for the regulated water utilities. One of the highest safety priorities for the Commission however is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. As noted in the Compliance section of this resolution, DOWC is in compliance with CDPH's water quality standards for safe drinking water.

COMMENTS

Public Utilities Code Section 311(g) (1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

Accordingly, the draft resolution was mailed to the utility, all protestants, and those requesting service at the public meeting, and made available for public comment on April 3, 2015. No comments were received.

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FINDINGS

1. The present rates became effective on July 1, 2014, by approval of Advice Letter 388, which authorized an interim rate increase of 1.5%, subject to increase or decrease.
2. Del Oro Water Company should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.
3. The Summary of Earnings (Appendix A) recommended by the Division of Water and Audits is reasonable and should be adopted.
4. The rates (Appendix B) recommended by the Division of Water and Audits are reasonable and should be adopted.
5. The quantities (Appendix D) used to develop the recommendations of the Division of Water and Audits are reasonable and should be adopted.
6. Del Oro Water Company is in compliance with the California Department of Public Health water quality standards for safe drinking water.
7. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.

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THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Del Oro Water Company; Paradise Pines District, to file a supplemental advice letter with the revised rate schedules attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedule No. PP-1A, Annual General Metered Service. The effective date of the revised schedules shall be five days after the date of filing.
2. Del Oro Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from July 1, 2014, the interim rate date, to the effective date of the new rates established in this Resolution. This advice letter shall become effective upon approval by Staff of the Division of Water and Audits.
3. Rates authorized in this resolution shall be interim rates subject to the findings of the application ordered in Resolution W-4954 and subject to increase or decrease.

This Resolution is effective today.

I certify that the foregoing Resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on May 7, 2015; the following Commissioners voting favorably thereon:

TIMOTHY J. SULLIVAN
Executive Director

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APPENDIX A

DEL ORO WATER COMPANY PARADISE PINES DISTRICT Summary of Earnings - Test Year 2014

		Utility Estimated Rates Present	Proposed	Branch Estimated Rates Present	Recommended Rates
<u>Operating Revenues</u>					
	Metered Water Revenue	\$2,171,381	\$2,545,069	\$2,203,952	\$2,495,000
	Total Revenue	2,171,381	2,545,069	2,203,952	2,495,000
<u>Operating Expenses</u>					
610	Purchased Water	208,832	208,832	208,832	208,832
615	Purchased Power	308,119	308,119	308,119	308,119
618	Other Volume Related	1,735	1,735	1,735	1,735
630	Employee Labor	240,212	240,212	219,281	219,281
640	Materials	41,395	41,395	41,395	41,395
650	Contract Work	28,037	28,037	28,037	28,037
660	Transportation Expenses	58,608	58,608	58,608	58,608
664	Other Plant Maintenance	3,760	3,760	3,760	3,760
670	Office Salaries	368,069	368,069	347,069	347,069
671	Management Salaries	71,242	71,242	71,242	71,242
674	Employee Pensions and Benefits	148,982	148,982	148,982	148,982
676	Uncollectibles	898	898	898	898
678	Office Services and Rentals	72,266	72,266	72,266	72,266
681	Office Supplies and Expenses	132,238	132,238	132,238	132,238
682	Professional Services	23,902	23,902	23,902	23,902
684	Insurance	47,842	47,842	47,842	47,842
688	Regulatory Commission Expense	200	200	200	200
689	General Expense	12,827	12,827	5,070	5,070
	Total Expenses	1,769,164	1,769,164	1,719,476	1,719,476
	Depreciation	199,814	199,814	199,814	199,814
	Taxes Other Than Income	88,041	88,041	88,041	88,041
	State Income Taxes	10,110	43,144	17,381	43,110
	Federal Income Taxes	23,908	151,269	53,154	151,150
	Total Deductions	2,091,037	2,251,433	2,077,866	2,201,591
	Net Revenue	80,344	293,636	126,086	293,409
RATE BASE					
	Land	128,970	128,970	128,970	128,970
	Average Plant	7,485,510	7,485,510	7,485,510	7,485,510
	Average Accum Dep.	4,698,853	4,698,853	4,698,853	4,698,853
	Net Plant	2,915,627	2,915,627	2,915,627	2,915,627
	Plus Working Cash	147,430	147,430	147,430	147,430
	Construction work in progress	118,386	118,386	118,386	118,386
	Materials & Supplies	7,157	7,157	7,157	7,157
	Less Advances	171,651	171,651	171,651	171,651
	Contributions	109,663	109,663	109,663	109,663
	TOTAL RATE BASE	2,907,286	2,907,286	2,907,286	2,907,286
	Rate of Return	2.77%	10.10%	4.34%	10.10%

END OF APPENDIX A

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APPENDIX B

**DEL ORO WATER COMPANY
PARADISE PINES DISTRICT
Schedule No. PP-1A
ANNUAL GENERAL METERED SERVICE
Test Year 2014**

APPLICABILITY

Applicable to all metered water service furnished on an annual basis to the Paradise Pines Service Area.

TERRITORY

All territory served by Del Oro Water Company, Inc. in the area known as Fir Haven Subdivision, Sierra Del Oro Subdivisions, Paradise Pines Subdivisions, and vicinity, located approximately 6 miles north of Paradise, Butte County.

RATES

Quantity Charge:

For all water, per 100 cu. ft.	\$ 3.25	(I)
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¹ Monthly Service Charge:

	<u>Per Meter Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 14.68	
For 3/4-inch meter	\$ 22.02	
For 1-inch meter	\$ 36.70	
For 1 1/2-inch meter	\$ 73.40	
For 2-inch meter	\$117.44	
For 3-inch meter	\$220.20	
For 4-inch meter	\$367.00	
For 6-inch meter	\$734.00	(I)

² SRF Surcharge:

	<u>Per Meter Per Month</u>	<u>Per Meter Per Month</u>
	1-10 Years	11-19 Years
For 5/8 x 3/4-inch meter	\$ 4.33	\$ 3.93
For 3/4-inch meter	\$ 6.49	\$ 5.90
For 1-inch meter	\$ 10.81	\$ 9.83
For 1-1/2-inch meter	\$ 21.63	\$ 19.66
For 2-inch meter	\$ 34.60	\$ 31.46
For 3-inch meter	\$ 64.88	\$ 58.99
For 4-inch meter	\$108.14	\$ 98.31
For 6-inch meter	\$216.28	\$196.62

1. The Service Charge is a readiness-to-serve charge which is applicable to all metered water service and to which is added to the monthly charge for water used computed at the Quantity Rates.
2. The monthly SRF surcharge is specifically for the repayment of the State Revolving Fund for The Regional Intertie Project as authorized by Decision 08-05-032, as adjusted by Decision No. D. 14-02-034, dated February 27, 2014 as further amended on March 21, 2014. The monthly Surcharge rates are subject to adjustment.

END OF APPENDIX B

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APPENDIX C

DEL ORO WATER COMPANY PARADISE PINES DISTRICT COMPARISON OF RATES TEST YEAR 2014

	<u>Per Meter, Per Month</u>			
	Present Rates	Recommended Rates	Amount of Increase	Percent Increase
Service Charge:				
For 5/8 x 3/4-inch meter	\$13.54	\$14.68	\$1.14	8.42%
For 3/4-inch meter	\$20.31	\$22.02	\$1.71	8.42%
For 1-inch meter	\$33.84	\$36.70	\$2.86	8.46%
For 1-1/2 inch meter	\$67.72	\$73.40	\$5.68	8.39%
For 2-inch meter	\$108.33	\$117.44	\$9.11	8.41%
For 3-inch meter	\$203.14	\$220.20	\$17.06	8.40%
For 4-inch meter	\$338.57	\$367.00	\$28.43	8.40%
For 6-inch meter	\$677.13	\$734.00	\$56.87	8.40%
Quantity Rate:				
All water per 100 cu. ft.	\$2.896	\$3.25	\$0.354	12.23%

A monthly bill comparison for a customer with a 5/8 x 3/4-inch meter is shown below:

Usage: (100 cu. ft.)				
0	\$13.54	\$14.68	\$1.14	8.42%
(Avg.) 10	\$42.50	\$47.18	\$4.68	11.02%
20	\$71.46	\$79.68	\$8.22	11.51%
30	\$100.42	\$112.18	\$11.76	11.71%

END OF APPENDIX C

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APPENDIX D DEL ORO WATER COMPANY PARADISE PINES DISTRICT ADOPTED QUANTITIES TEST YEAR 2014

1. Purchased Water Cost	\$208,832
2. Purchased Power Cost	\$308,119
3. Water Sales in Ccf	494,872
4. Payroll	
Employee Labor	\$219,281
Office Salaries	\$347,069
Management Salaries	\$71,242
5. Property Taxes	\$88,041
6. Service Connections Meter Size	
5/8 x 3/4"	4,737
3/4"	1
1"	25
1 1/2"	11
2"	7
3"	2
4"	2
6"	1
Total	4,786

Adopted Tax Calculation:

1. Operating Revenues	\$2,495,000
2. Expenses	\$1,719,476
3. Depreciation	\$199,814
4. Property Taxes	\$88,041
5. Taxable Income for State Tax	\$487,669
6. State Tax (8.84%)	\$43,110
7. Taxable Income for FIT	\$444,559
8. Federal Tax	\$151,150

END OF APPENDIX D

CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5032 on all parties in these filings or their attorneys as shown on the attached lists.

Dated April 3, 2015, at San Francisco, California.

/s/DANIEL SONG

Daniel Song

Parties should notify the Division of Water and Audits, Fourth Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

**DEL ORO WATER COMPANY
LIME SADDLE DISTRICT**

**ADVICE LETTER NO. 381
SERVICE LIST**

California Public Utilities Commission

Division of Ratepayer Advocates

dra_water_al@cpuc.ca.gov

Paradise Irrigation District

Attn: Kevin Phillips

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